

HB 1486 -- STATE TAX COMMISSION HEARING OFFICERS

SPONSOR: Gatschenberger

COMMITTEE ACTION: Voted "do pass by consent" by the Committee on Ways and Means by a vote of 11 to 0.

This bill authorizes each party to an appeal that is scheduled to be heard before the State Tax Commission to request one change of the assigned hearing officer by filing a written application to disqualify the officer within 30 days of the assignment.

FISCAL NOTE: No impact on state funds in FY 2011, FY 2012, and FY 2013.

PROPOSERS: Supporters say that the option to change hearing officers is needed when a taxpayer feels unjustly assessed or if there is or appears to be a bias or a conflict of interest with a hearing officer.

Testifying for the bill were Representative Gatschenberger; and St. Charles County Government.

OPPOSERS: There was no opposition voiced to the committee.